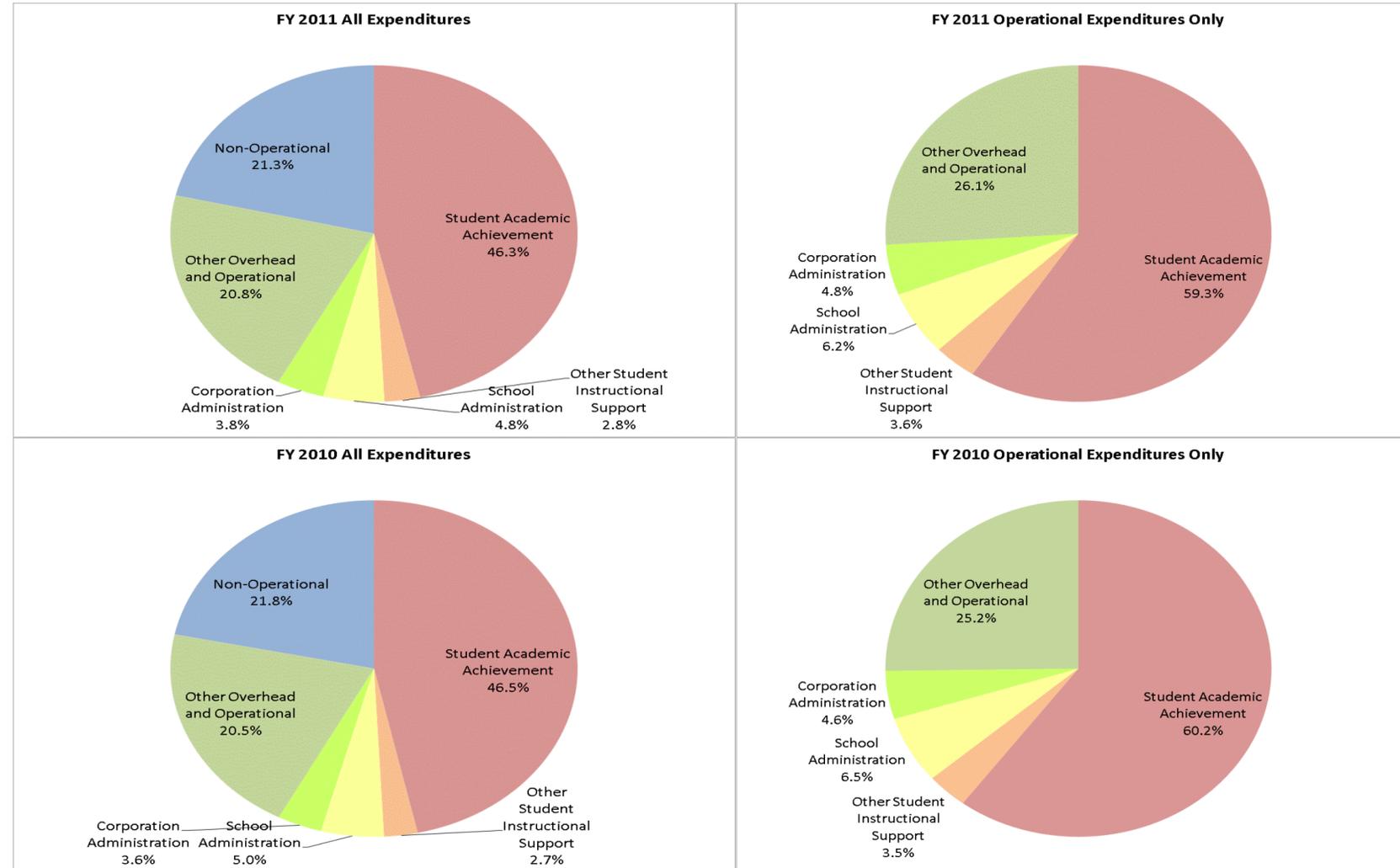


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Lebanon Community School Corp (665)**

Lebanon Community School Corp (665)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$13,389,598	49.4%	\$16,067,305	46.0%	\$17,360,156	46.5%	\$16,391,685	46.3%
Student Instructional Support	\$1,761,089	6.5%	\$2,257,425	6.5%	\$2,856,699	7.7%	\$2,714,281	7.7%
Overhead and Operational	\$5,403,674	19.9%	\$7,875,083	22.6%	\$8,967,951	24.0%	\$8,709,849	24.6%
Nonoperational	\$6,559,440	24.2%	\$8,703,099	24.9%	\$8,112,499	21.8%	\$7,550,663	21.3%
<b>Grand Total</b>	<b>\$27,113,800</b>		<b>\$34,902,912</b>		<b>\$37,297,304</b>		<b>\$35,366,478</b>	

	FY 2001	FY 2006	FY 2010	FY 2011
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>55.9%</b>	<b>52.5%</b>	<b>54.2%</b>	<b>54.0%</b>



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Lebanon Community School Corp (665)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten		\$136,632	\$432,628	\$445,354		226%	3%
	11100 Regular Programs; Elementary	\$3,593,110	\$4,454,138	\$5,867,521	\$5,284,303	47%	19%	-10%
	11200 Regular Programs; Middle/Junior High	\$1,808,463	\$2,055,621	\$2,586,238	\$2,407,284	33%	17%	-7%
	11300 Regular Programs; High School	\$2,379,817	\$2,362,410	\$3,293,923	\$3,247,358	36%	37%	-1%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs		\$55,800	\$59,951	\$67,743		21%	13%
	11410 Vocational Education; Agriculture A		\$158,719	\$239,301	\$250,610		58%	5%
	11440 Vocational Education; Health Occupations		\$38,255	\$43,026	\$47,210		23%	10%
	11450 Vocational Education; Consumer and Homemaking	\$73,427	\$43,851	\$82,061	\$81,966	12%	87%	0%
	11470 Vocational Education; Business Education		\$145,429	\$138,423	\$135,462		-7%	-2%
	11480 Vocational Education; Industrial Education A			\$77,315	\$41,856			-46%
	11590 Other Vocational Education Programs		\$1,787	\$153,358	\$153,910		> 500%	0%
	12110 Gifted And Talented; Gifted and Talented	\$28,847	\$14,161	\$4,907	\$3,264	-89%	-77%	-33%
	12150 Gifted And Talented; High Ability Student Programs			\$119,587	\$92,550			-23%
	12210 Mental Disabilities; Mild Mental Disabilities	\$118,478	\$314,142	\$241,273	\$238,958	102%	-24%	-1%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$228,973	\$162,146	\$357,665	\$356,227	56%	120%	0%
	12310 Physical Impairment; Orthopedic Impairment	\$46,980				-100%		
	12340 Physical Impairment; Hearing Impairment	\$54,862				-100%		
	12350 Physical Impairment; Homebound	\$11,896	\$19,511	\$17,956	\$3,612	-70%	-81%	-80%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$149,660	\$252,715	\$332,101	\$347,760	132%	38%	5%
	12520 Culturally Different; Compensatory	\$243,208	\$54,558			-100%	-100%	
	12610 Learning Disability	\$468,058	\$700,247	\$1,335,329	\$1,375,679	194%	96%	3%
	12710 Equal Opportunity At Risk	\$174,472	\$26,342	\$36,971	\$47,232	-73%	79%	28%
	12810 Special Education Preschool	\$94,189	\$175,566	\$271,011	\$205,633	118%	17%	-24%
	12900 Other Special Programs	\$19,305	\$47,566	\$11,450	\$5,710	-70%	-88%	-50%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$70,716	\$4,600		\$204	-100%	-96%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$3,401				-100%		
	14100 Summer School Programs; Elementary		\$12,940				-100%	
	14300 Summer School Programs; High School	\$69,866	\$21,837	\$47,644	\$49,988	-28%	129%	5%
	16100 Remediation Testing	\$46,953	\$18,840			-100%	-100%	
	16200 Preventive Remediation	\$17,190	\$101,171	\$58,105	\$62,702	265%	-38%	8%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$92,800	\$133,864	\$96,773	\$77,371	-17%	-42%	-20%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$114,048	\$83,576	\$114,000	\$42,000	-63%	-50%	-63%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$136,836	\$185,945	\$225,825	\$171,324	25%	-8%	-24%
	22110 Improvement of Instruction; Service Area Direction	\$65,533	\$92,460	\$267,807	\$408,442	> 500%	342%	53%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$403,266	\$450,895	\$55,207	\$48,357	-88%	-89%	-12%
	22130 Improvement of Instruction; Instructional Staff Training	\$4,510	\$21,598	\$36,537	\$66,368	> 500%	207%	82%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$50	\$13,007			-100%	-100%	
	22220 Library/Media Services; School Library	\$313,062	\$281,917	\$378,755	\$283,431	-9%	1%	-25%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$45				-100%		
	22360 Instruction, Related Technology; Network Support		\$251,638				-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$364,655	\$700			-100%	-100%	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks		\$395,377	\$377,507	\$341,819		-14%	-9%
	26497 2007 Account Code - Teachers Retirement Fund	\$594,154	\$879,916					
<b>Student Academic Achievement Total</b>		<b>\$11,790,828</b>	<b>\$14,169,877</b>	<b>\$17,360,156</b>	<b>\$16,391,685</b>	<b>39%</b>	<b>16%</b>	<b>-6%</b>
<b>Student Instructional Support</b>								
	21130 Attendance and Social Work Services; Social Work Services	\$46,973	\$12,459	\$6,761	\$8,386	-82%	-33%	24%
	21220 Guidance Services; Counseling Services	\$312,976	\$407,591	\$491,090	\$489,441	56%	20%	0%
	21340 Health Services; Nurse Services	\$72,626	\$116,728	\$111,665	\$114,209	57%	-2%	2%
	21390 Health Services; Other Health Services		\$81,509	\$63,587	\$67,542		-17%	6%
	21420 Psychological Testing		\$54				-100%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$165,245	\$197,935	\$261,789	\$247,860	50%	25%	-5%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$2,060	\$62,071	\$33,001	\$40,921	> 500%	-34%	24%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services			\$11,976	\$18,067			51%
	21720 Physical Therapy Services; Physical Therapy Services			\$14,994	\$14,259			-5%
	21990 Other Support Services, Students; Other Student Services		\$4,895				-100%	
	24100 Office of The Principal	\$894,915	\$1,045,755	\$1,861,836	\$1,713,597	91%	64%	-8%
	24900 Other Support Services, School Administration	\$16,429	\$9,078			-100%	-100%	

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Lebanon Community School Corp (665)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Student Instructional Support Total</b>		<b>\$1,511,223</b>	<b>\$1,938,073</b>	<b>\$2,856,699</b>	<b>\$2,714,281</b>	<b>80%</b>	<b>40%</b>	<b>-5%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$24,839	\$24,832	\$25,156	\$13,602	-45%	-45%	-46%
	23120 Board of Education; Service Area Assistants	\$43,285	\$45,395			-100%	-100%	
	23150 Board of Education; Legal Services	\$5,554	\$66,907	\$26,090	\$38,484	> 500%	-42%	48%
	23160 Board of Education; Promotion Expenses	\$732				-100%		
	23210 Executive Administration; Office of The Superintendent	\$314,089	\$374,481	\$663,762	\$666,947	112%	78%	0%
	25110 Fiscal Services; Office of The Business Manager		\$99,121	\$276,889	\$271,457		174%	-2%
	25160 Fiscal Services; Financial Accounting	\$2,416				-100%		
	25191 Other Fiscal Services; Refund of Revenue		\$2,676	\$2,367	\$813		-70%	-66%
	25195 Other Fiscal Services; Bank Account Service Charge		\$1,295	\$8,477	\$9,180		> 500%	8%
	25196 Other Fiscal Services; Cash Change			\$1,000	\$1,000			0%
	25400 Planning, Research, Development and Evaluation	\$116,464	\$83,540			-100%	-100%	
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$72,000	\$75,660			5%
	25840 Administrative Technology Services; Systems Operations			\$32,750	\$33,533			2%
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$209,576	\$212,951			2%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel			\$8,516	\$12,167			43%
	25910 Judgments		\$165,940				-100%	
	25920 Ditch Assessments		\$1,787	\$474	\$474		-74%	0%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$154,677	\$204,044			-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,861,459	\$2,485,413	\$3,274,026	\$3,156,011	70%	27%	-4%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$269,402	\$472,436	\$670,387	\$615,090	128%	30%	-8%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,100	\$1,600					
	26499 2007 Account Code - Other	\$196,185	\$166,588					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$16,519	\$6,306	\$16,722	\$25,739	56%	308%	54%
	26600 Operation and Maintenance of Plant Services; Security Services	\$14,680	\$1,665			-100%	-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$64,961	\$179,958	\$134,984	\$162,403	150%	-10%	20%
	27010 Student Transportation; Service Area Direction	\$68,750	\$78,273	\$87,960	\$90,265	31%	15%	3%
	27100 Student Transportation; Vehicle Operation	\$342,456	\$532,237	\$580,700	\$601,444	76%	13%	4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$247,925	\$388,817	\$467,456	\$439,722	77%	13%	-6%
	27400 Student Transportation; Purchase of School Buses	\$157,425	\$653,951	\$345,371	\$168,776	7%	-74%	-51%
	27500 Student Transportation; Insurance on Buses	\$18,459	\$34,858	\$40,762	\$32,256	75%	-7%	-21%
	27700 Student Transportation; Contracted Transportation Services	\$182,600	\$121,561	\$13,888	\$9,436	-95%	-92%	-32%
	27900 Student Transportation; Other Student Transportation Services	\$58,634	\$11,633	\$290,045	\$273,735	367%	> 500%	-6%
	31200 Food Services Operations; Food Preparation and Dispensing	\$870,445	\$290,924	\$487,421	\$503,940	-42%	73%	3%
	31400 Food Services Operations; Food Purchases		\$19,927	\$42,719	\$22,971		15%	-46%
	31900 Other Food Services		\$892,241	\$1,188,454	\$1,271,795		43%	7%
<b>Overhead and Operational Total</b>		<b>\$5,034,058</b>	<b>\$7,408,405</b>	<b>\$8,967,951</b>	<b>\$8,709,849</b>	<b>73%</b>	<b>18%</b>	<b>-3%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services		\$216	\$63,769	\$62,005		> 500%	-3%
	33200 Community Recreation		\$104,955	\$118,089	\$98,538		-6%	-17%
	33400 Athletic Coaches		\$233,957	\$328,501	\$270,384		16%	-18%
	33990 Other Community Services; Other	\$924	\$3,462			-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$265,505	\$5,059	\$7,054		-100%	-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$1,081,141	\$1,549,532	\$260,982	\$95,693	-91%	-94%	-63%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$10,393	\$8,874	\$6,798		-35%	-23%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$236,195	\$324,235	\$3,670	\$14,394	-94%	-96%	292%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment			\$25,470	\$79,715			213%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$488,305	\$615,944	\$903,881	\$807,248	65%	31%	-11%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$102,454			\$600	-99%		
	51100 Debt Services; Principal on Debt; Bonds	\$265,000	\$250,000	\$715,000	\$520,000	96%	108%	-27%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt		\$130,000				-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$15,083	\$88,765	\$176,617	\$148,915	> 500%	68%	-16%
	52200 Debt Services; Interest on Debt; Temporary Loans		\$63,457	\$7,105			-100%	-100%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt		\$162,542				-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,874,000	\$5,023,000	\$3,904,650	\$4,204,541	9%	-16%	8%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$1,417,350	\$1,165,959			-18%
	54200 Common School Fund; Principal	\$230,833	\$78,437	\$153,238	\$73,845	-68%	-6%	-52%
	54250 Common School Fund; Interest			\$18,251	\$2,028			-89%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Lebanon Community School Corp (665)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Nonoperational Total</b>		<b>\$6,559,440</b>	<b>\$8,643,954</b>	<b>\$8,112,499</b>	<b>\$7,550,663</b>	<b>15%</b>	<b>-13%</b>	<b>-7%</b>
<b>Prorated By Fund</b>								
	26492 2007 Account Code - Social Security	\$969,936	\$1,159,501					
	26493 2007 Account Code - Workmen's Compensation	\$38,152	\$106,875					
	26494 2007 Account Code - Group Insurance	\$1,210,163	\$1,448,833					
	26496 2007 Account Code - Unemployment Compensation		\$14,300					
	26498 2007 Account Code - Severance / Early Retirement Pay		\$13,094					
<b>Prorated By Fund Total</b>		<b>\$2,218,252</b>	<b>\$2,742,603</b>					